

# NOTICE OF BUDGET HEARING

The governing body of

**Yoder Township Reno County**

will meet on September 11, 2017 at 7:00 a.m. at Yoder Fire Station - District #8 10811 S. Halstead, Hutchinson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Yoder Community Building and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget 2018	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budgeted Authority for Expenditures	Amount of 2017 Ad Valorem Tax Estimate Tax Rate*
General	27,863	2.674	25,613	2.675	35,449	32,632 3.530
Debt Service						
Library						
Road	193,757	17.453	168,062	17.458	176,865	153,479 16.603
Special Machinery	32,804					
Totals	254,424	20.127	193,675	20.133	212,314	186,111 20.133
Less: Transfers	46,429		18,000		20,304	
Net Expenditure	207,995		175,675		192,010	
Total Tax Levied	173,753		176,998		x	
Assessed Valuation:						
Township	8,633,284		8,791,155		9,244,080	
Outstanding Indebtedness,						
Jan 1	2015		2016		2017	
G.O. Bonds	0		0		0	
Other	0		0		0	
Lease Purchase Principal	131,690		100,818		127,462	
Total	131,690		100,818		127,462	

\*Tax rates are expressed in mills.

**FILED**

Brian Yutzy  
Treasurer

SEP 15 2017

616527

Donna Fattor  
COUNTY CLERK





Yoder Twp

AFFIDAVIT OF PUBLICATION : 616527

STATE OF KANSAS, COUNTY OF RENO, SS:

David Dove

of lawful age, being first duly sworn, depose and saith, he/she is Legal Representative of

The Hutchinson News

a daily newspaper printed and published in the city of Hutchinson, Reno County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States post office, Hutchinson, Kansas, and which newspaper has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than fifty years prior to the first publication of the notice hereinafter mentioned, and that a notice, of which a true copy is hereto attached, was published in the regular and entire Monday issue of said HUTCHINSON NEWS for 1 day, the first being made on the 28th day of August, A.D., 2017, and the last on the 28th day of August, A.D., 2017.

Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

*David Dove*

Subscribed and sworn to before me this 5th day of September, A.D., 2017.

*Jona J Thomas*

Notary Public.

My Commission Expires 04/12/18

Printer's Fees, \$183.89



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The governing body of Yoder Township, Reno County will meet on September 11, 2017 at 7:00 a.m. at Yoder Fire Station - District #8 10811 S. Halstead, Hutchinson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Yoder Community Building and will be available at this hearing.									
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General	27,863	25,613	35,449	2,675	2.675	32,632	3.530		
Debt Service									
Library									
Road	193,757	168,062	176,865	17,458		153,479	16.603		
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Assessed Valuation:									
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Outstanding Indebtedness, Jan 1									
G.O. Bonds	2015	2016	2017						
Other	0	0	0						
Lease Purchase Principal	131,680	100,818	127,462						
Total	131,680	100,818	127,462						

\*Tax rates are expressed in mills.

Brian Yutzy  
Treasurer

FILED

SEP 19 2017

Dema Patton  
COUNTY CLERK



Yoder Twp  
Notice of Vote

AFFIDAVIT OF PUBLICATION : 617268

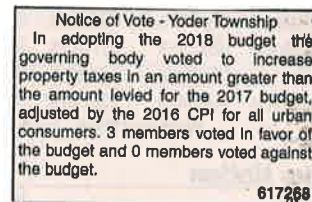
STATE OF KANSAS, COUNTY OF RENO, SS:

David Dove

of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of

The Hutchinson News

a daily newspaper printed and published in the city of Hutchinson, Reno County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States post office, Hutchinson, Kansas, and which newspaper has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than fifty years prior to the first publication of the notice hereinafter mentioned, and that a notice, of which a true copy is hereto attached, was published in the regular and entire Wednesday issue of said HUTCHINSON NEWS for 1 day, the first being made on the 13th day of September, A.D., 2017, and the last on the 13th day of September, A.D., 2017.



Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

*David Dove*

Subscribed and sworn to before me this 25th day of September, A.D., 2017.

*Jona J Thomas*

Notary Public.

My Commission Expires 04/12/18

Printer's Fees, \$18.87



FILED

SEP 28 2017

Donna Patton  
COUNTY CLERK

Yoder Twp

CERTIFICATE

2018

To the Clerk of Reno County, State of Kansas  
We, the undersigned, officers of

**Yoder Township**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

Table of Contents:		Page No.	2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018		2			
Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	79-1962	6	35,449	32,632	3.514
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	176,865	153,479	16.525
Special Machinery		7			
Totals		XXXXXX	212,314	186,111	
Budget Summary		8			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	Yes	

20.039

Final Assessed Valuation:	County Clerk's Use Only
Township	9,287,579
	Nov. 1, 2017 Valuation

(20.133)

Assisted by:  
D. Scot Loyd, CPA, CGFM, CFE, CGMA  
Jan Nolde, CPA, CFE, CGMA  
Address:  
Swindoll, Janzen, Hawk & Loyd, LLC  
200 N. Main, P.O. Box 2889  
Hutchinson, KS 67504-2889  
Email:  
scotloyd@sjhl.com jannolde@sjhl.com

Attest: \_\_\_\_\_ 2017

County Clerk

Governing Body

*Deke Karffm* Clerk  
*Sam Miller* trustee  
*Bin* Treasurer

FILED

AUG 17 2017

Donna Patton  
COUNTY CLERK

Special Road Election held \_\_\_\_\_ for \_\_\_\_\_ Mills for \_\_\_\_\_ years.  
First levy in \_\_\_\_\_.

See Accountant's Compilation Report and Summary of Significant Assumptions

Yoder Township

2018

**Computation to Determine Limit for 2018**

	Amount of Levy
1. Total tax levy amount in 2017	+ \$ 176,998 ✓
2. Debt service levy in 2017	- \$ 0
3. Tax levy excluding debt service	\$ 176,998

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ 133,135 ✓
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 428,466
5b. Personal property 2016	- 386,460
5c. Increase in personal property (5a minus 5b)	+ 42,006
	(Use Only if > 0)
6. Valuation of property that changed in use during 2017:	+ 16,908 ✓
7. Total valuation adjustment (sum of 4, 5c, 6)	192,049 ✓
8. Total estimated valuation July 1, 2017	9,244,080 ✓
9. Total valuation less valuation adjustment (8 minus 7)	9,052,031
10. Factor for increase (7 divided by 9)	0.02122
11. Amount of increase (10 times 3)	+ \$ 3,755
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 180,753
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	180,753
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 2,301
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 183,054 ✓

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Accountant's Compilation Report and Summary of Significant Assumptions

Yoder Township  
Reno County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	23,519	1,740	38	9	248	15
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	153,479	11,356	247	62	1,620	101
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	176,998	13,096	285	71	1,868	116

County Treas Motor Vehicle Estimate 13,096

County Treas Recreational Vehicle Estimate 285

County Treas 16/20M Vehicle Estimate 71

County Treas Commercial Vehicle Tax Estimate 1,868

County Treas Watercraft Tax Estimate 116

MVT Factor 0.07399

RVT Factor 0.00161

16/20M Factor 0.00040

Comm Veh Factor 0.01055

Watercraft Factor 0.00066

See Accountant's Compilation Report and Summary of Significant Assumptions

### Schedule of Transfers

**\*Note:** Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Page No. 4



## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
<b>Total Indebtedness</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

[illegible]

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

See Accountant's Compilation Report and Summary of Significant Assumptions

Yoder Township

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	3,377	627	767
Receipts:			
Ad Valorem Tax	22,701	23,519	xxxxxxxxxxxxxxxx
Delinquent Tax	785	0	0
Motor Vehicle Tax	1,764	1,867	1,740
Recreational Vehicle Tax	39	41	38
16/20 M Vehicle Tax	63	58	9
Commercial Vehicle Tax	225	239	248
Watercraft Tax	0	29	15
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	-464	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>25,113</b>	<b>25,753</b>	<b>2,050</b>
<b>Resources Available:</b>	<b>28,490</b>	<b>26,380</b>	<b>2,817</b>
Expenditures:			
Officers Pay	1,200	1,200	1,200
Postage & Supplies	814	500	500
Insurance	630	0	0
Legal Publications	309	400	400
Professional Services	5,197	0	0
Ambulance Services	15,614	23,000	32,836
Other	160	513	513
Repairs	2,917	0	0
Equipment	1,022	0	0
Cash Forward (2018 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>27,863</b>	<b>25,613</b>	<b>35,449</b>
Unencumbered Cash Balance Dec 31	627	767	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	27,863	32,168	35,449
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			35,449
Tax Required			32,632
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			32,632

Yoder Township

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	22,934	0	5,000
Receipts:			
Ad Valorem Tax	148,167	153,479	xxxxxxxxxxxxxxx
Delinquent Tax	5,077		
Motor Vehicle Tax	11,512	12,185	11,356
Recreational Vehicle Tax	252	266	247
16/20M Vehicle Tax	410	380	62
Commercial Vehicle Tax	1,475	1,559	1,620
Watercraft Tax	0	193	101
Special Highway/Gasoline Tax	4,760	5,000	5,000
Interest on Idle Funds	80	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	-910	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>170,823</b>	<b>173,062</b>	<b>18,386</b>
<b>Resources Available:</b>	<b>193,757</b>	<b>173,062</b>	<b>23,386</b>
Expenditures:			
Officers Pay	2,000	2,000	2,000
Wages	52,375	53,000	55,000
Payroll Taxes	5,081	5,100	6,000
Fuel & Oil	7,925	11,901	15,000
Road Materials & Supplies	11,539	13,000	13,000
Postage & Supplies	1,197	1,100	1,100
Professional Services	0	6,000	6,000
Weed Control	0	1,000	1,000
Insurance	12,023	12,500	13,000
Repairs	6,670	12,925	12,925
Equipment Lease Purchase Payments	48,271	31,536	31,536
Cash Forward (2018 column)			0
Transfer to Special Machinery	46,429	18,000	20,304
Does transfer exceed 25% of Resources Available			
Miscellaneous	247		
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>193,757</b>	<b>168,062</b>	<b>176,865</b>
Unencumbered Cash Balance Dec 31	0	5,000	xxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	198,467	186,897	176,865
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			176,865
Tax Required			153,479
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			153,479

**Special Machinery**

K.S.A. 68-141g	2016 Actual Year
Unencumbered Cash Balance, Jan 1	32,804
Transfers from:	
Road Fund	46,429
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>79,233</b>
<b>Total Expenditures</b>	<b>32,804</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>46,429</b>

See Accountant's Compilation Report and Summary of Significant Assumptions

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2016 is to be shown)*

(5) Fund Name:

[illegible]

**\*\* Note:** These two block figures should agree.



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**Reno County**

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Outstanding Indebtedness,							
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G.O. Bonds	0		0		0		
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Brian Yutzy  
Treasurer

See Accountant's Compilation Report and Summary of Significant Assumptions  
Page No. 8

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 25, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions.



SWINDOLL  
JANZEN  
HAWK &  
LOYD, LLC

Certified Public Accountants

80  
YEARS

*More Than Just Numbers Since 1936*

To Management of the Yoder Township  
7812 S. Halstead  
Hutchinson, KS 67501

Management is responsible for the accompanying projection of the Yoder Township, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the Yoder Township's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

We are not independent with respect to the Yoder Township.

The accompanying projection and this report are intended solely for the information and use of the Yoder Township, the State of Kansas Department of Administration and the respective County Clerk in which the Yoder Township resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

*Swindoll, Janzen, Hawk & Loyd, LLC*

Swindoll, Janzen, Hawk and Loyd, LLC  
Hutchinson, KS

August 25, 2017

*sjhl.com*

**Hutchinson Office**

200 N. Main • Hutchinson, KS 67504-2889  
P: 888.414.0123 • F: 620.662.3350

**McPherson Office**

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